LYONS & FLOOD, LLP 65 W. 36th Street, 7th Floor New York, NY 10018 (212) 594-2400

Attorneys for Defendant MARINE BULKHEADING, INC.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

LEVEL 3 COMMUNICATIONS, L.L.C. and MCI COMMUNICATIONS SERVICES, INC., d/b/a VERIZON BUSINESS,

ECF CASE

07 Civ. 8118 (GEL)

Plaintiffs,

- against -

MARINE BULKHEADING, INC.,

Defendant.

RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Kirk M. Lyons, a member of the Bar of this Court and a partner in the firm of Lyons & Flood, LLP, attorneys for defendant MARINE BULKHEADING, INC., certifies upon information and belief that said defendant is not a publicly held corporation in the United States and that there are no corporate parents, subsidiaries, or affiliates of defendant which are otherwise publicly held in the United States.

Dated: October 31, 2007

LYONS & FLOOD, LLP. Attorneys for Defendant

MARINE BULKHEADING, INC.

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